

PUBLIC HEARINGS ON PROPERTY TAX**INCREASES**

2008 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Gage Froerer

Senate Sponsor: _____

LONG TITLE**General Description:**

This bill modifies the Property Tax Act to address certain requirements for a taxing entity to provide notice of public hearings.

Highlighted Provisions:

This bill:

- ▶ requires a taxing entity to notify a county auditor of public hearings related to tax increases;
- ▶ requires the county auditor to compile the notices of public hearings;
- ▶ requires publication of the compiled information;
- ▶ requires a taxing entity to provide certain information to taxpayers;
- ▶ provides for the payment of costs;
- ▶ addresses the scope of the provision; and
- ▶ makes technical changes.

Monies Appropriated in this Bill:

None

Other Special Clauses:

This bill takes effect on January 1, 2009.

This bill coordinates with S.B. 29, Truth in Taxation Amendments, by providing technical amendments.



Utah Code Sections Affected:

ENACTS:

59-2-919.5, Utah Code Annotated 1953

*Be it enacted by the Legislature of the state of Utah:*Section 1. Section **59-2-919.5** is enacted to read:**59-2-919.5. Consolidated advertisement of public hearings.**

(1) ~~H→ [On the same day on which a taxing entity provides the notice to the county required under Subsection 59-2-918(5) or 59-2-919(7), the]~~ A ~~←H~~ taxing entity shall provide to the county auditor the ~~H→ [same]~~ ~~←H~~ information required by Subsection 59-2-918(5) or 59-2-919(7).

(2) If as of July 22, two or more taxing entities notify the county auditor under Subsection (1), the county auditor shall by no later than August 1 of each year:

(a) compile a list of the tax entities that notify the county auditor under Subsection (1);

(b) include on the list described in Subsection (2)(a), the following information for each taxing entity on the list:

(i) the name of the taxing entity;

(ii) the date, time, and location of the public hearing required under Section 59-2-918 or 59-2-919;

(iii) the average dollar increase on a residence in the taxing entity that the proposed tax increase would generate; and

(iv) the average dollar increase on a business in the taxing entity that the proposed tax increase would generate;

(c) provide a copy of the list described in Subsection (2)(a) to each taxing entity that notifies the county auditor under Subsection (1); and

(d) in addition to the requirements of Subsection (3), if the county has a webpage, publish a copy of the list described in Subsection (2)(a) on the county's webpage until December 31.

(3) (a) At least two weeks before any public hearing included in the list under Subsection (2) is held, the county auditor shall publish:

(i) the list compiled under Subsection (2); and

(ii) a statement that:

- 59 (A) the list is for informational purposes only;
60 (B) the list should not be relied on to determine a person's tax liability under this
61 chapter; and
62 (C) for specific information related to the tax liability of a taxpayer, the taxpayer
63 should review the taxpayer's tax notice received under Subsection 59-2-919(4).
64 (b) The information described in Subsection (3)(a) shall be published:
65 (i) in no less than 1/4 page in size;
66 (ii) in type no smaller than 18 point; and
67 (iii) surrounded by a 1/4-inch border.
68 (c) The published information described in Subsection (3)(a) may not be placed in the
69 portion of a newspaper where a legal notice or classified advertisement appears.
70 (d) A county auditor shall publish the information described in Subsection (3)(a):
71 (i) in a newspaper or combination of newspapers that are:
72 (A) published at least one day per week;
73 (B) of general interest and readership in the county; and
74 (C) not of limited subject matter; and
75 (ii) once each week for the two weeks preceding the first hearing included in the list
76 compiled under Subsection (2).
77 (4) A taxing entity that notifies the county auditor under Subsection (1) shall provide
78 the list described in Subsection (2)(c) to a person:
79 (a) who attends a public hearing of the taxing entity held in accordance with the
80 requirements of Section 59-2-918 or 59-2-919; or
81 (b) who requests a copy of the list.
82 (5) (a) A county auditor shall by no later than 30 days of the day on which the last
83 publication of the information required by Subsection (3)(a) is made:
84 (i) determine the costs of compiling and publishing the list; and
85 (ii) charge each taxing entity included on the list an amount calculated by dividing the
86 amount determined under Subsection (5)(a) by the number of taxing entities on the list.
87 (b) A taxing entity shall pay the county auditor the amount charged under Subsection
88 (5)(a).
89 (6) The publication of the list under this section does not remove or change the

90 requirements for advertisements by a taxing entity under Section 59-2-918 or 59-2-919.

91 Section 2. **Effective date.**

92 This bill takes effect on January 1, 2009.

93 Section 3. **Coordinating H.B. 435 with S.B. 29 -- Technical amendments.**

94 If this H.B. 435 and S.B. 29, Truth in Taxation Amendments, both pass, it is the intent
95 of the Legislature that the Office of Legislative Research and General Counsel, in preparing the
96 Utah Code database for publication replace the reference in Subsection 59-2-919.5(3)(a)(ii)(C)
97 to "Subsection 59-2-919(4)" with "Section 59-2-919.1".

Legislative Review Note
as of 2-15-08 1:26 PM

Office of Legislative Research and General Counsel

H.B. 435 - Public Hearings on Property Tax Increases

Fiscal Note

2008 General Session

State of Utah

State Impact

Enactment of this bill will not require additional appropriations.

Individual, Business and/or Local Impact

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals or businesses. There could be an increase in administrative costs for local governments.
